

OMB BULLETIN 74-9

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**EXECUTIVE OFFICE OF THE PRESIDENT**  
**OFFICE OF MANAGEMENT AND BUDGET**  
WASHINGTON, D.C. 20503

BULLETIN NO. 74-9

May 7, 1974

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: 1973 Retroactive Pay Increase Costs

1. Purpose. This Bulletin provides instructions concerning the financing of the amounts required for retroactive pay increase costs in fiscal year 1973. Under provisions of the pending Second Supplemental Appropriations Act, 1974 (H.R. 14013 as passed by the Senate), it is contemplated that funding authority will be provided in the form of indefinite appropriations for pay increases recently made retroactive to October 1972. The pending Appropriations Act provides authority to restore and use unobligated balances of 1973 funds and to use funds available in 1974 for costs of the retroactive pay increase. The pending Act also provides that when these sources of funding have been exhausted, the head of each executive agency may certify the additional amount required providing the certification is approved by the Office of Management and Budget (OMB).

This Bulletin outlines the procedures to be used under the pending legislation on the assumption that Title III of H.R. 14013, as passed by the Senate, will be enacted. (The language of this Title is included in Attachment A.) If the finally enacted version of the bill changes these requirements in any way, this Bulletin will be amended accordingly.

2. Coverage. These instructions apply to the fiscal year 1973 costs of:

a. Civilian personnel pay raises effective in October 1972 under Executive Order 11777, and pay raises to be administratively adjusted (as authorized by 5 U.S.C. 5307) to conform with the change in the effective date of the General Schedule pay adjustment. (Administratively-adjusted pay raises should be provided under the conditions set forth in Civil Service Commission (CSC) Bulletin No. 531-66.)

b. Military personnel pay raises effective in October 1972 under Executive Order 11778.

3. Policy. The following financing policies will apply:

a. Basis for Estimates. The amount of the 1973 pay costs specified above will be computed on the basis of personnel in pay status in the agency during the period beginning October 1, 1972, and ending January 6, 1973.

b. Absorption. The retroactive pay increase costs must be absorbed insofar as possible within the respective appropriations, through the use of 1973 balances available for restoration and funds available in 1974. The head of the agency will certify that additional appropriations are required to meet the retroactive pay increase costs, only in cases where he has determined that the possibilities for absorption have been exhausted.

(Note: For information on personnel policy matters related to the retroactive pay increase, see CSC Bulletin No. 531-66.)

4. Preparation of Required Materials. Each agency is required to submit as soon as possible, but no later than August 1, 1974, an analysis of 1973 retroactive pay increase costs in accordance with the instructions in Attachment B and in the format illustrated by the Exhibit.

In addition to the required analysis, the agency submission will include:

a. A letter from the agency head certifying the additional appropriations required after all possibilities for absorption have been exhausted.

b. A list of accounts (titles and symbols) and the amounts of additional appropriations required.

c. A narrative explanation of the method used in computing the retroactive pay costs, the number of employees covered, and any other pertinent facts.

It is important that the above material reach OMB no later than August 1 in order to meet the warrant deadline of August 15. The pay analysis will fulfill the requirements for the September 15 report which is required by Title III of the pending Second Supplemental Appropriations Act, 1974.

With respect to the legislative branch, the Judiciary, and the municipal government of the District of Columbia, approval of additional appropriations by the Director of OMB

is not required. However, in order that OMB may comply with the requirement for a Government-wide report on appropriations made pursuant to Title III of the pending Second Supplemental Appropriations Act, 1974, the officers having administrative control over the appropriations or funds for these governmental organizations are requested to complete an "Analysis of Retroactive Pay Increase Costs" in the format of the Exhibit. This analysis should be sent to OMB on or before September 15, 1974.

5. Approval of Additional Appropriations. Agency requests for approval by the Director of OMB for additional appropriations required will be presented in a letter (in an original and three copies) addressed to the Director, and signed by the head of the agency. The letter will indicate that it is presented pursuant to the Second Supplemental Appropriations Act, 1974, and will include a certification, substantially as follows:

"I hereby certify that the following additional amounts are required to meet the retroactive pay increase costs pursuant to Executive Order 11777. I have determined that the possibilities of meeting these costs through the use of 1973 balances available for restoration and funds available in 1974 have been exhausted."

The certification will be followed by a list of the accounts (titles and symbols) requiring additional amounts and the sums required. Necessary increases in limitations that do not require Treasury appropriation action will be shown in parentheses.

Space for approval by the Director, OMB, will be provided on the lower left side of the last page of the letter, in the following style:

Approved: \_\_\_\_\_

Director, Office of Management and Budget

Upon approval, the original of the agency letter, marked as necessary to show the additional appropriations, will be forwarded by OMB to the Treasury Department. Concurrently, a copy of the letter showing action by the Director, OMB, will be returned to the agency. The Treasury Department will issue the necessary appropriation warrants for the fiscal year ending June 30, 1974, based on the approved certification.

6. Timing of Payments. Once agencies have completed their analyses of 1973 retroactive pay costs and have determined that no additional appropriations are required, they should make payments to the affected personnel as promptly as possible after the enactment of the Second Supplemental Appropriations Act, 1974. In those cases where additional appropriations are required, agencies should not make payments until OMB has approved their request for additional appropriations (as prescribed in paragraph 5) and the Treasury Department has issued appropriation warrants.

7. Apportionments and Reports on Budget Status for 1974. Section 43.3 of OMB Circular No. A-34 provides for the automatic adjustment of amounts apportioned by time periods when supplementals are enacted in the last period. This provision is hereby extended to accounts which are apportioned on bases other than time periods for additional appropriations for the retroactive pay increase costs covered by this Bulletin. Where apportionments are broken down by project, activity, or object class, the head of the agency will allot the additional sums so apportioned.

In those cases where funds are in reserve which may be used to meet increased pay costs, a request for reapportionment to release the reserve should be submitted to OMB.

In some cases the appropriations required to pay the increased pay costs will not be certified or approved in time for the preliminary Standard Form 133 reports which are to be submitted as of June 30, 1974. In these cases, the additional amounts estimated to be required will be reported on line 1B of Standard Form 133 and identified in a footnote on the preliminary Standard Form 133 reports. The "final" (amended June 30) reports on Standard Form 133 will take account of all supplemental appropriations as approved by the Director of OMB to meet the retroactive pay increase costs for 1973.

ROY L. ASH  
DIRECTOR

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Attachments

EXCERPT FROM THE  
SECOND SUPPLEMENTAL APPROPRIATIONS ACT, 1974

(H.R. 14013, as passed by the Senate, May 7, 1974)

TITLE  
FISCAL YEAR 1973 RETROACTIVE PAY COSTS

Sec. 301. For costs in the fiscal year 1973 arising out of pay increases granted by or pursuant to the Federal Pay Comparability Act of 1970 and the Act of December 16, 1967 (81 Stat. 649), for any branch of the Federal Government or the municipal government of the District of Columbia, to be available immediately, such amounts as may be necessary, to be determined as hereinafter provided in this title, but no appropriation, fund, limitation, or authorization may be increased pursuant to the provisions of this title in an amount in excess of the cost to such appropriation, fund, limitation, or authorization related to increased compensation pursuant to such statutes.

Sec. 302. Whenever any officer referred to in section 303 of this title shall determine that he has exhausted the possibilities of meeting the cost of pay increases, first, through the use of the unobligated balances of the fiscal year 1973 appropriations, funds, limitations, or authorizations properly chargeable with the costs in fiscal year 1973, which are hereby restored and made available for this purpose, and, secondly, through the use of the corresponding appropriations, funds, limitations, or authorizations for the fiscal year 1974, he shall certify the additional amount required to meet such costs for each appropriation, fund, limitation, or authorization under his administrative control, and the amounts so certified shall be added to the pertinent appropriation, fund, limitation, or authorization for the fiscal year 1974: Provided, That any certification made under the authority of this section by an officer in or under the executive branch of the Federal Government shall be valid only when approved by the Director of the Office of Management and Budget.

Sec. 303. For the purposes of the certifications authorized by section 302 of this title, the following officers shall be deemed to have administrative control of appropriations, funds, limitations, or authorizations available within their respective organization units--

- (a) The legislative branch:  
The Clerk of the House;  
The Secretary of the Senate;  
The Librarian of Congress;  
The Architect of the Capitol;  
The Public Printer;  
The Comptroller General of the United States;  
The Chief Judge of the United States Tax Court;  
The chairman of any commission in or under the legislative branch.
- (b) For the Judiciary:  
The Administrative Officer of the United States Courts;  
The Marshal of the Supreme Court.
- (c) For the executive branch:  
The head of each department, agency, or corporation in or under the executive branch.
- (d) For the municipal government of the District of Columbia:  
The Commissioner of the District of Columbia.

Sec. 304. Obligations or expenditures incurred for pay increases and related costs pursuant to this title, shall not be regarded or reported as violations of section 3679 of the Revised Statutes, as amended (31 U.S.C. 665).

Sec. 305. (a) Amounts made available by this title shall be derived from the same source as the appropriation, fund, limitation, or authorization to which such amounts are added.

(b) Appropriations made pursuant to this title shall be recorded on the books of the Government as of June 30, 1974: Provided, That no appropriation made by this title shall be warranted after August 15, 1974.

(c) A complete report of the appropriations made by or pursuant to this title shall be made not later than September 15, 1974, by the officers described in section 303 to the Director of the Office of Management and Budget, who shall compile and transmit to the Congress a consolidated report not later than October 15, 1974.

ATTACHMENT B  
BULLETIN NO. 74-9

## ANALYSIS OF RETROACTIVE PAY INCREASE COSTS

1. Reports Required and Timing. An analysis of the 1973 retroactive pay increase costs for civilian and military personnel under Executive Orders 11777 and 11778, respectively, will be prepared in the format of the attached Exhibit. An original and three copies of the required analysis and related material will be submitted as soon as possible, but no later than August 1, 1974.

With respect to the legislative branch, the Judiciary, and the municipal government of the District of Columbia, approval by the Director, OMB, of additional appropriations is not needed. However, the Senate version of the pending Second Supplemental Appropriations Act, 1974 (H.R. 14013), requires a complete report to the Congress on the additional appropriations made to meet the 1973 retroactive pay increase. Therefore, the officer in administrative control of the appropriations or funds for each of these governmental organizations is requested to submit an analysis of its retroactive pay increase costs and additional appropriations to OMB in the format of the attached Exhibit, on or before September 15, 1974.

2. Basis for Determining Costs. For purposes of this analysis, allocation accounts (transfer appropriation accounts) will be reported with the parent account rather than with the receiving agency. Each agency receiving an allocation will furnish to the agency responsible for the parent account the data necessary to prepare the analysis (including justifications) by July 15, 1974, unless other arrangements have been made between the agencies concerned.

Insofar as practical, revolving and management funds (including consolidated working funds) and appropriation accounts which received reimbursements for work performed during the effective period of the retroactive pay increase should absorb the increased pay costs. In those cases where full absorption is not possible, the agency which performed the work, in lieu of seeking reimbursements, should indicate the need for an additional appropriation in its pay analysis. In all instances, the associated pay increase costs should be reported as part of the performing agency's direct and related pay costs. The retroactive pay increase costs will not be reported in the pay analysis of the agency which received the services.



3. Preparation of the Analysis. The analysis will be prepared, double spaced, on 8" x 10-1/2" paper, as described below. In cases where allocation accounts are involved or where there is more than one type of pay increase involved, the amounts applicable to each will be separately identified in columns 2 through 7. An agency total will show the increased costs attributable to all pay raises. Below that total, memorandum entries (enclosed in parentheses) will show the total amounts attributable to each type of pay raise involved.

The columns in the analysis will be completed as follows:

Column 1. List, under each bureau or organizational unit to which separate appropriations or funds are available, the title of each appropriation or fund account (other than allocations from other agencies) from which any increased pay costs are paid directly. This will include revolving and management funds (including consolidated working funds) and trust funds. Account titles should be listed in the order in which they appear in the budget. Allocations to other agencies will be indented under the parent appropriation account title.

Column 2. Report the direct cost of the 1973 retroactive pay increases pursuant to Executive Orders 11777 and 11778 for employees paid from the account being reported, whether or not the costs result from the performance of reimbursable work. Agencies should report any additional payments to employees normally associated with object class 11, such as overtime, hazardous duty, and other premium pay. If the increased pay cost is disproportionately high in relation to the base for any account, the components and method of calculation should be fully set forth in the narrative explanation.

Column 3. For each listed account, report the added costs which are related to the pay raise, whether or not such costs are reimbursable. For this purpose, the related costs include those normally associated with object class 12, such as Government retirement contributions, employer FICA taxes, Government contributions on employee life insurance premiums, and other payments which are based on employees' salaries.

Column 4. Report the portion of the pay costs shown in columns 2 and 3 which can be absorbed through the use of 1973 balances available for restoration.

Column 5. Report the portion of the pay costs shown in columns 2 and 3 which can be absorbed through the use of funds available in 1974.

Column 6. Total of columns 4 and 5.

Column 7. This column should equal the sum of columns 2 and 3 minus column 6, and will represent the additional appropriation (or increase in limitation) considered necessary as a result of the retroactive pay increase reported. (Note: Any request for an increase in limitation should be identified by the symbol "A" and shown in parentheses as a nonadd entry.)

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EXHIBIT  
BULLETIN NO. 74-9ANALYSIS OF 1973 RETROACTIVE PAY INCREASE COSTS  
(Executive Order 11777 unless otherwise identified)DEPARTMENT OF GOVERNMENT

Organizational unit and account title (1)	Increase in direct pay and other related costs of this agency		From 1973 restored balances (4)	Absorption		Additional appropria- tion required (7)
	Direct pay (2)	Related cost (3)		From funds available in 1974 (5)	Total (6)	
Office of the Secretary:						
Salaries and expenses.....	75,930	6,120	23,740	18,850	42,590	39,460
Bureau of Inspection:						
Salaries and expenses.....	465,060	28,255	83,375	101,200	184,575	308,740
Allocation to:						
Dept. of the Interior.	8,504	682	9,186	---	9,186	---
Inspection Services.....	80,664	7,656	---	52,150	52,150	36,170
<hr/>						
Government Corporation:						
ABC revolving fund						
(Adm. action).....	434,387	35,128	---	378,665	378,665	(90,850)A
Total, all pay increases..	2,108,854	267,320	632,156	883,750	1,515,906	860,268
Executive Order 11777...	(1,674,467)	(232,192)	(632,156)	(505,085)	(1,137,241)	(860,268)
Administration Action...	( 434,387)	( 35,128)	---	(378,665)	( 378,665)	---

NOTE: Amounts are in dollars.

OMB Bulletin 74-8

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EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

BULLETIN NO. 74-8

March 8, 1974

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Excess and near excess foreign currencies

1. Purpose. The purpose of this Bulletin is to inform the Departments and agencies concerning certain U.S.-owned foreign currencies that have been determined by the Secretary of the Treasury as being in excess or near excess supply.

2. Rescission. This Bulletin supersedes and rescinds OMB Bulletin No. 74-3 of August 22, 1973. The provisions of this Bulletin remain in effect until June 30, 1975, or until superseded at an earlier date.

3. Background. The Secretary of the Treasury recently made one change in the list of U.S.-owned excess foreign currencies as published in OMB Bulletin No. 74-3. The excess designation for Yugoslav currency has been extended by the Secretary through June 30, 1974.

4. Policy. Specific guidance on the utilization of excess and near excess foreign currencies is contained in Office of Management and Budget (OMB) Circular No. A-20, Revised. In general, however, full utilization of excess and near excess foreign currencies in lieu of U.S. dollars -- consistent with international agreements and availability of the currencies -- must be an objective of every agency with transactions in the respective countries.

5. Excess currencies. Currencies of the following countries are excess to the Government's normal requirements for fiscal years 1974 and 1975 (unless otherwise indicated).

Burma  
Egypt  
Guinea

India  
Pakistan  
Poland\*\*

Tunisia  
Yugoslavia\*

\*Through June 30, 1974, only

\*\*Limited, see 7b below.

6. Near excess currencies. Supplies of currencies available for U.S. programs in the following countries are above our immediate needs, but are not sufficient to be declared excess.

Israel	Sri Lanka
Morocco	Syria
Sudan	Yugoslavia*

\*After June 30, 1974

7. Restrictions on special foreign currency programs. During fiscal year 1974, special foreign currency program appropriations will be available for incurring obligations payable in excess currencies, except as indicated below.

a. Yugoslavia. The excess designation for Yugoslavia has been extended through June 30, 1974. However, new obligations under special foreign currency program appropriations will be incurred only in accordance with ceilings established by OMB. These ceilings have been developed by the Department of State in cooperation with the agencies involved.

b. Poland. Polish currency has been designated as excess for both 1974 and 1975. However, expenditures have been rising rapidly in recent years and the amount of our Polish currency holdings has declined steadily to the point that an orderly and expeditious phaseout of special foreign currency programs is necessary. Accordingly, the State Department, in cooperation with the agencies involved, has prepared a plan in consultation with the Department of the Treasury. New obligations in 1974 and 1975 under special foreign currency program appropriations will be incurred in accordance with related ceilings established by OMB.

8. Effective date. This Bulletin is effective immediately.

9. Inquiries. Inquiries and requests for assistance should be addressed to the Office of Management and Budget, Budget Review Division, telephone 395-3475 (code 103, ext. 3475).


ROY L. ASH  
DIRECTOR

OMB BULLETIN 74-7 dtd 11/30/73

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EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

BULLETIN NO. 74-7

November 30, 1973

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Transferring Circular responsibility to the General Services Administration

1. Purpose. This Bulletin transfers responsibility to the General Services Administration (GSA) for Part III of Office of Management and Budget Circular No. A-34 entitled "Agency Accounting and Administrative Control Systems".

2. Basis. This Bulletin has been prepared pursuant to Executive Order No. 11717 transferring certain functions from the Office of Management and Budget to the General Services Administration.

3. Responsibilities.

a. The Administrator of General Services will convert, at the earliest possible date, Part III of Circular No. A-34 to the GSA directive system. Following publication of the GSA directive, the Office of Management and Budget will rescind that portion of Circular No. A-34.

b. The General Services Administration will coordinate the review of agency regulations required by Part III of Circular No. A-34 with the Office of Management and Budget prior to their approval by the Administrator of General Services.

4. Effective date. This Bulletin is effective immediately.

ROY L. ASH  
DIRECTOR



OMB BULLETIN 74-6, dtd 10/30/73

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EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

October 30, 1973

BULLETIN NO. 74-6

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Increased pay costs for 1974 and 1975

1. Purpose. This Bulletin provides instructions for the submission of:

a. An analysis of increased pay costs for fiscal year 1974.

b. A summary of increased pay costs for fiscal year 1975.

2. Background. In accordance with Office of Management and Budget (OMB) Circular No. A-11, agency 1975 budget submissions should already include amounts for the January 1973 pay raise costs. OMB Bulletin No. 74-5, issued on October 16, 1973, provided instructions for the agencies to adjust their budget schedules upon receipt of their 1975 budget allowances which will include the additional 1974 and 1975 amounts required for the October 1973 pay raise.

The information submitted pursuant to this Bulletin will be the basis for requests to the Congress (in the 1975 Budget) for the 1974 pay supplementals and for the adjustment of the 1975 estimates to reflect only the October 1973 pay raise.

3. Coverage. These instructions apply to the fiscal year 1974 costs of:

a. Civilian pay raises effective in January and October 1973 under Executive Orders 11691 and 11739, issued pursuant to P.L. 91-656, and comparable raises granted by administrative action.

b. Military pay raises effective in January and October 1973 under Executive Orders 11692 and 11740, issued pursuant to P.L. 90-207.

c. Actual wage board pay raises effective in fiscal year 1974 and granted under 5 U.S.C. 5341, together with additional raises estimated to be granted under the same authority through June 30, 1974.

These instructions also apply to the fiscal year 1975 costs of:

d. Civilian pay raises effective in October 1973 under Executive Order 11739, issued pursuant to P.L. 91-656, and comparable raises granted by administrative action.

e. Military pay raises effective in October 1973 under Executive Order 11740, issued pursuant to P.L. 90-207.

For fiscal year 1975, these instructions are intended to obtain information necessary to adjust previous agency budget submissions; they are not intended to provide an analysis of all 1975 increased pay costs.

4. Policy. The following policies will apply:

a. 1974 increased pay costs.

(1) Basis for the estimates. The amount of the 1974 pay increase costs specified above will be computed on the basis of the latest approved program levels for 1974.

(2) Absorption. Agencies will absorb these increased costs to the fullest extent possible. Each agency will apply the principles set forth in OMB Circular Nos. A-44 and A-64 to achieve economies and savings in operations through cost reduction, position management, and other management improvement programs. Reapportionment requests should be submitted in accordance with paragraph 6, below, to apportion any savings which have previously been placed in reserve.

Pay supplementals should be proposed only in cases where the head of the agency has determined that full absorption is not possible.

(3) Application of savings. For those 1974 accounts for which supplementals are needed, available savings should be applied in priority order as follows:

(a) Program increases for uncontrollable items which qualify for deficiency apportionments, if the total amount can be absorbed.

(b) Any increased pay costs which can be absorbed in full.

(c) Any increased pay cost which cannot be absorbed in full:

(1) Civilian pay.

(2) Wage board pay.

(3) Military pay.

(d) Other program increases.

(4) Transfer authority. Existing transfer authority should be used on an agency wide basis to maximize absorption of the increased pay costs in fiscal year 1974. Additional transfer authority for fiscal year 1974 should also be sought from Congress under the following rules:

(a) Transfers may be proposed from accounts which expire for obligation on June 30, 1974, or from unexpired accounts for which no additional new obligational authority will be required in future years.

(b) Preference should be given to transfers from appropriations for operating and administrative expenses ahead of transfers from appropriations for other purposes.

(c) Transfers should not be proposed from accounts for which supplementals are being requested or contemplated, or between trust and Federal fund accounts.

b. 1975 increased pay costs.

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Basis for estimates. The amount of the 1975 increased pay costs specified above will be computed on the basis of program levels proposed by the agencies in their 1975 budget submissions. Subsequent adjustments may be necessary if changes are made in those program levels in developing the 1975 Budget.

In calculating the amount of additional budget authority needed, provision should be made to reflect:

(1) Payments to other accounts for increased pay costs required for work being done on a reimbursable basis, and

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(2) Offsets for advances and reimbursements received from other accounts for increased pay costs of reimbursable work.

Appropriations should not be required for revolving funds and management funds (including consolidated working funds), since the increased pay costs for such funds should be completely covered by increased receipts and reimbursements.

5. Preparation of required materials. Each agency is required to submit the materials listed below on increased pay costs by

November 23, 1973. In some cases, it may be necessary for the Office of Management and Budget to obtain approximations of the amounts of 1974 and 1975 increased pay costs prior to receipt of materials due November 23, 1973. This will permit earlier determinations of 1974 supplementals and 1975 allowances when feasible. In any case, final adjustments of 1974 and 1975 figures will be based on the following materials:

a. Analysis of 1974 increased pay costs. This analysis will be prepared in accordance with the instructions in Attachment A, and submitted in the format illustrated by Exhibit 1.

In addition to the required analysis, the agency submission will include:

(1) A narrative explanation of the methods used in computing the increased pay costs.

(2) Proposed appropriation language, including that required to authorize transfers or to change limitations.

b. Summary of 1975 increased pay costs. This summary will be prepared in accordance with the instructions in Attachment B and submitted in the format illustrated by Exhibit 2.

In addition to the required summary, the agency submission will include a short narrative explanation of the methods used in computing the increased pay costs.

6. Apportionment and reapportionment requests for fiscal year 1974. Agency requests for reapportionment should be submitted (as necessary) to reflect the increased pay costs, in accordance with Part IV of OMB Circular No. A-34. Requests which anticipate a need for a supplemental appropriation will be accompanied by three copies of the agency head's statement of necessity, as required by 31 U.S.C. 665(e)(1). (The authority for "deficiency" apportionments for pay for fiscal year 1974 is contained in Section 107 of P.L. 93-52.) When a group of such requests is transmitted at one time, a single certification may be used for all requests.

7. Agency <sup>6</sup> appropriation requests. The following procedures will apply:

a. Supplemental <sup>af</sup> appropriations for 1974. The analysis required under paragraph 5(a) will serve as the request for 1974 pay supplementals. Upon approval by OMB of amounts of supplemental appropriations, agency budget schedules will be adjusted as necessary. The adjustments will include the effect

of the October 1973 pay raise not included in the agency budget submission. In those cases where program supplementals are required in the same account, they will be handled separately and in accordance with the regular procedures of OMB Circular No. A-11.

b. Appropriations for 1975. The summary required under paragraph 5(b) will be reviewed by OMB prior to the final determination of 1975 allowance figures. The approved 1975 agency budget allowances will include amounts for the October 1973 pay raise, as well as the January 1973 pay raise previously included in the agency budget submission.

ROY L. ASH  
DIRECTOR

Attachments

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Attachment A  
Bulletin No. 74-6

### ANALYSIS OF 1974 INCREASED PAY COSTS

Each agency will submit an analysis of the 1974 increased pay costs resulting from the items specified in paragraph 3 of this Bulletin. This analysis will be prepared in the format illustrated by Exhibit 1, and will be accompanied by the narrative explanation and appropriation language required in paragraph 5 of this Bulletin. The required analysis will be submitted by November 23, 1973, in an original and two copies.

For purposes of this analysis, allocation accounts (transfer appropriation accounts) will be reported with the parent account rather than with the receiving agency. Each agency receiving an allocation will furnish to the agency responsible for the parent account the data necessary to prepare the analysis (including justifications) by November 16, 1973, unless other arrangements have been made by the agencies concerned. Allocation accounts will be considered a source of transfer only by the parent agency.

In the case of advances or reimbursements paid into revolving and management funds (including consolidated working funds) and appropriation accounts, the receiving agency will include the associated increased pay costs as a part of its absorption, without the necessity of separate identification or of clearance with the paying agency. The agency making the payment will consider this as a part of its ordinary expenses and will not need to identify these as increased pay costs. However, congressional action may be necessary to provide additional appropriation or transfer authority to cover payments for increased pay costs to other accounts for reimbursable work. In such cases, the portion of the increased pay costs attributable to advances and reimbursements must be ascertained and justified.

The analysis will be prepared on 8" x 13" paper, as described below. Where allocation accounts or more than one type of pay increase are involved (i.e., civilian statutory pay systems, wage board, administrative action, or military pay systems), the amounts applicable to each will be separately identified in columns 4 through 8. (See paragraph 4 of this Bulletin concerning absorption policy.) A further breakdown will be shown for the amounts applicable to direct and related increased pay costs in columns 2 and 3 to distinguish between those resulting from pay raises effective in January 1973 and those resulting from pay raises effective in October 1973.

Agency totals will be shown for the amount attributable to each type of pay raise involved, with subtotals by effective date where appropriate. The final entry in the table will be labeled "Total, all pay increases" and will show the total amounts for the agency for columns 2 through 8.

Column 1. List under each bureau or organizational unit to which separate appropriations or funds are available, the title of each account (other than allocations from other agencies) out of which any increased pay costs are paid directly. These will include revolving and management funds (including consolidated working funds) and trust funds. Account titles will be listed in the order in which they appear in the budget. At least one line should be left between account titles. Allocations to other agencies will be indented under the appropriation account title.

Subentries in the stub (column 1) will identify the Executive Order under which the pay raises were made effective. In cases where increased pay costs result from administrative action, they will be identified by effective date (e.g., January 1973 or October 1973). Those provided by other authority, such as wage boards, will be identified in column 1 by appropriate entries.

Column 2. Report the direct cost of pay raises for employees paid from the account being reported, whether or not the costs result from the performance of reimbursable work. Agencies should be careful to include any additional payments to employees required by Executive Orders 11691 and 11739 normally associated with object class 11, such as overtime, Sunday premium pay, etc. If the increased pay cost is disproportionately high in relation to the base for any account, the components and method of calculation should be fully set forth in the narrative explanation. Do not report in this column advances or reimbursements paid to other accounts for work or services. (To the extent they cannot be absorbed through currently authorized agency administrative action, they are to be reported in column 4.)

Column 3. For each listed account, report the added costs which are not direct but are related to the pay raise, whether or not the costs are reimbursable. For this purpose, the related costs include such items as Government retirement contributions, employer FICA taxes, Government contributions on employee life insurance premiums, and other payments which are based on employees' salaries.

Do not report in this column advances or reimbursements paid to other accounts for work or services. (To the extent they cannot be absorbed through currently authorized agency administrative action, they are to be reported in column 4.)



NOTE: Consolidated amounts will be used for entries in columns 4 through 8 for the following items:

-- Civilian statutory pay systems:

E.O. 11691}  
E.O. 11739}

-- Military pay systems:

E.O. 11692}  
E.O. 11740}

-- Administrative action:

January 1973}  
October 1973}

Column 4. Report the portion of the increased pay costs to be paid as advances and reimbursements to other accounts which cannot be absorbed through administrative action. In most cases this column should be blank, since payments to other accounts will be considered for absorption ahead of the increased pay cost of the account itself.

Column 5. Report for each account the portion of the increases shown in columns 2 and 3 which can be absorbed through currently authorized agency administrative action. This will include absorption through transfers from other accounts which can be made under existing authority, and amounts to be covered by reimbursements from other accounts. (Note: Funds available for absorption purposes under existing authority will be applied to column 4, before column 5. If any amount is shown in column 4, column 5 will be blank.)

Column 6. Report the portion of the increased costs in columns 2, 3, and 4 which could be absorbed if Congress provides appropriate additional authority. Indicate the type of authority required by the following symbols:

(T) <sup>91</sup>Transfer (see paragraph 4 of this Bulletin for restrictions on types of transfers which may be proposed). Account titles from which transfers are proposed to be made as reported under columns 5 and 6 will be identified, either in footnotes or in a separate list.

(A) Increase in administrative expenses or personal services limitation.

Thus, this column will include absorptions through transfers and increases in limitations not yet authorized.

Column 7. Total of columns 5 and 6.

Column 8. This column should equal the sum of columns 2, 3, and 4 minus column 7, and will represent the additional appropriation considered necessary as a result of the pay raises reported.

EXHIBIT 1  
Bulletin No. 74-6

NOTES: a. Amounts are in dollars.  
b. Actual size of this form is 8 x 13 inches.

## ANALYSIS OF 1974 INCREASED PAY COSTS

## DEPARTMENT OF GOVERNMENT

Organizational unit and account title (1)	Increase in direct pay and other related cost of this agency		Amounts not absorbed ad- ministratively to be paid to other accounts (4)	Net absorption			Additional appropria- tion required (8)
	Direct pay (2)	Related cost (3)		Possible by admin- istrative action (5)	Requiring congres- sional action (6)	Total (7)	
Office of the Secretary:							
Salaries and expenses							
E.O. 11691.....	\$ 303,720	\$ 24,460)	. . .	\$ 72,300 1/	\$ 95,000(T)2/	\$ 167,300	\$ 374,200
E.O. 11739.....	197,420	15,900)					
Wage board.....	31,500	2,650	. . .	34,150	. . .	34,150	. . .
Bureau of Inspection:							
Salaries and expenses							
E.O. 11691.....	1,460,240	119,000)	. . .	1,650,000	. . .	1,550,000	955,750
E.O. 11739.....	949,160	77,350)					
Allocation to:							
Department of the Interior							
E.O. 11691.....	34,000	2,720)	15,000	. . .	. . .	. . .	75,590
E.O. 11739.....	22,100	1,770)					
Government Corporation:							
ABC revolving fund							
Adm. action (Jan. '73).....	1,634,000	134,000)	. . .	2,187,830	729,270(A)	2,917,100	. . .
Adm. action (Oct. '73).....	1,062,000	87,100)					
Total:							
Executive Order 11691.....	12,430,000	1,025,500)	130,000	8,932,630	1,786,530	10,719,160	11,612,420
Executive Order 11739.....	8,079,500	666,580)					
Wage board.....	141,500	12,500	. . .	75,000	12,000	87,000	67,000
Adm. action (Jan. '73).....	1,634,000	134,000)	. . .	2,187,830	729,270	2,917,100	. . .
Adm. action (Oct. '73).....	1,062,000	87,100)					
Total, all pay increases.....	23,347,000	1,925,680	130,000	11,195,460	2,527,800	13,723,260	11,679,420

Symbols used above: T -- Transfer authority required; A -- Increase in administrative expenses or personal services limitation required.

1/ Includes \$15,000 to be transferred from "Salaries and Expenses, Bureau of Safety." 2/ To be transferred from "Research, Bureau of Safety."

Attachment B  
Bulletin No. 74-6

### SUMMARY OF 1975 INCREASED PAY COSTS

Each agency will submit a summary of 1975 increased pay costs resulting from the items specified in paragraph 3 of this Bulletin. This summary will be prepared in the format illustrated by Exhibit 2, and will be accompanied by the narrative explanation required in paragraph 5 of this Bulletin. The required summary will be submitted by November 23, 1973, in an original and two copies.

For purposes of this summary, allocation accounts (transfer appropriation accounts) will be reported with the parent account rather than with the receiving agency. Each agency receiving an allocation will furnish to the agency responsible for the parent account the data necessary to prepare the summary by November 16, 1973, unless other arrangements have been made by the agencies concerned.

In the case of advances or reimbursements received by revolving and management funds (including consolidated working funds) and appropriation accounts, the increase in such receipts resulting from increased pay costs will be deducted from the increase in direct pay and related costs in arriving at the revised budget request of the receiving agency. This may be done without the necessity of separate identification or clearance with the paying agency.

The agency making the advance or reimbursement will add the associated amount to the increased direct pay and related cost for its account in arriving at its revised budget request.

The summary will be prepared on 8" x 10-1/2" paper, as described below. Each account affected by the specified pay raises will be listed with the amount of increased pay costs applicable to each pay raise identified separately. The total for all listed accounts will be shown as illustrated by Exhibit 2.

Column 1. List under each bureau or organizational unit to which separate appropriations or funds are available, the title of each account (other than allocations from other agencies) which is affected by the specified pay raises. Account titles for appropriation accounts, revolving and management funds (including consolidated working funds), and trust funds will be listed in the order in which they appear in the budget.

Column 2. Show the amount requested in the agency 1975 budget submission. (Where an administrative expense or personal

services limitation has been proposed, the amount of the limitation will be shown in parentheses as a nonadd entry. Any increase in such limitation required because of increased pay costs should be similarly shown in parentheses in columns 3 and 4.)

Column 3. Report the amount of increased direct pay costs for employees paid from the account being reported.

Column 4. For each account listed, report the amount of increased pay costs which are not direct but are related to the pay raise.

NOTE: In the case of accounts performing reimbursable work, the amounts shown in columns 3 and 4 should be net of any increased advances or reimbursements from other accounts, except when increases are required in administrative expense or personal services limitations (see instruction for column 2).

Column 5. For each account listed, report the amount of the increased pay costs to be paid as advances and reimbursements to other accounts.

Column 6. Enter the sum of columns 2 through 5.

SUMMARY OF 1975 INCREASED PAY COSTS  
(EXECUTIVE ORDER 11739 UNLESS OTHERWISE INDICATED)DEPARTMENT OF GOVERNMENT

Organizational unit and account title (1)	Amount in agency budget submission (2)	Increase in direct pay and other related cost of this agency		Amounts to be paid to other accounts (5)	Revised request for FY 1975 (6)
		Direct pay (3)	Related cost (4)		
Office of the Secretary Salaries and expenses..	\$ 6,700,000	\$ 263,000	\$ 21,000	\$ . . .	\$ 6,984,000
Bureau of Inspection Salaries and expenses..	8,188,000	1,262,000	103,000	. . .	9,553,000
Allocation to: Department of the Interior.....	650,000	29,000	2,000	20,000	701,000
Government Corporation ABC revolving fund Adm. action.....	(10,410,000)	(1,412,000)	(116,000)	. . .	(11,938,000)
<hr/>					
Total of above accounts..	311,650,000	10,746,000	887,000	150,000	323,433,000

NOTES: a. Amounts are in dollars  
(rounded to the nearest  
thousand).

b. Actual size of this form  
is 8 x 10-1/2 inches..

OMB BULLETIN 74-5

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**EXECUTIVE OFFICE OF THE PRESIDENT**  
**OFFICE OF MANAGEMENT AND BUDGET**  
WASHINGTON, D.C. 20503

BULLETIN NO. 74-5

October 16, 1973

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Increased pay costs for fiscal years 1974 and 1975

This Bulletin provides preliminary instructions on the budget treatment for the October 1973 pay raise pursuant to Executive Orders No. 11739 and 11740.

Agency budget estimates submitted in accordance with Circular No. A-11 do not cover the costs of the October pay raise. Agencies will adjust their budget schedules to include the additional 1974 and 1975 amounts required for the October pay raise (i.e., the amounts that cannot be absorbed), when revisions are made to conform to Presidential allowances later this fall.

Specifically, amounts for 1974 will be adjusted to reflect proposed supplementals needed to cover the October 1973 pay raise. This supplemental amount will be combined with amounts of proposed supplementals for the January 1973 pay raise pursuant to Executive Orders No. 11691 and 11692. For 1975, the budget amounts will be adjusted to include the amount needed for the October pay raise without further identification.

This Office will shortly issue instructions on the submission by agencies of analyses of their increased pay costs for fiscal years 1974 and 1975. Those instructions will outline plans for 1974 supplementals needed to cover the January and October 1973 pay raises.

ROY L. ASH  
DIRECTOR



BULLETIN 74-4

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**EXECUTIVE OFFICE OF THE PRESIDENT**

**OFFICE OF MANAGEMENT AND BUDGET**

**WASHINGTON, D.C. 20503**

**BULLETIN NO. 74-4**

**August 31, 1973**

**TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS**

**SUBJECT: Transferring Circular responsibility to the General Services Administration.**

1. Purpose. This Bulletin announces the transfer of responsibility for selected Office of Management and Budget Circulars to the General Services Administration.

2. Basis. This Bulletin has been prepared pursuant to Executive Order No. 11717, "Transferring certain functions from the Office of Management and Budget to the General Services Administration," which transferred to the Administrator of General Services, effective April 16, 1973, all functions being performed on April 13, 1973 by

a. the Financial Management Branch, the Procurement and Property Management Branch, and the Management Systems Branch of the Organization and Management Systems Division; and

b. the Management Information and Computer Systems Division with respect to policy control over automatic data processing (except those functions relating to the establishment of government-wide automatic data processing standards).

3. Transfer of Circular Responsibility. Responsibility for the Office of Management and Budget Circulars listed below is transferred to the General Services Administration:

a. A-2 - Utilization, disposition, and acquisition of Federal real property.

b. A-21 - Principles for determining costs applicable to research and development under grants and contracts with educational institutions.

c. A-22 - Limousines, heavy sedans, and medium sedans in agencies of the executive branch.

d. A-27 - Policies and responsibilities on the sharing of electronic computer time and service in the executive branch.

e. A-54 - Policies on selection and acquisition of automatic data processing (ADP) equipment.

f. A-68 - Establishment of central supporting service facilities to GSA in headquarters and field office locations.

g. A-73 - Audit of Federal grants-in-aid to State and local governments.

h. A-83 - ADP Management Information System.

i. A-87 - Principles for determining costs applicable to grants and contracts with State and local governments.

j. A-88 - Policies for coordinating the determination of indirect costs rates and auditing in connection with grants and contracts with educational institutions.

k. A-100 - Cost sharing on research supported by Federal agencies.

l. A-101 - Administration of grants, contracts, or other agreements with educational institutions.

m. A-102 - Uniform administrative requirements for grants-in-aid to State and local governments.

n. A-103 - Guidance for agency implementation of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970.

#### 4. Requirements.

a. The Administrator of General Services shall convert the Circulars listed above to GSA's regulatory system and OMB shall simultaneously rescind the related OMB Circulars.

b. The reporting requirements of the Circulars listed above remain in effect. These reports should be submitted, as appropriate, to the General Services Administration, attention: Office of Federal Management Policy.

5.. Effective Date. This Bulletin is effective immediately.

ROY L. ASH  
DIRECTOR

BULLETIN 74-3

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OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

BULLETIN NO. 74-3

August 22, 1973

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Excess and near excess foreign currencies

1. Purpose. The purpose of this Bulletin is to inform the Departments and agencies that certain foreign currencies have been recently determined by the Secretary of the Treasury as being in excess or near excess supply.

2. Rescission. The provisions of this Bulletin remain in effect until June 30, 1975 or until superseded at an earlier date.

3. Background and Policy. Specific guidance on the utilization of excess and near excess foreign currencies is contained in Office of Management and Budget (OMB) Circular No. A-20, Revised. In general, however, full utilization of excess and near excess foreign currencies in lieu of U.S. dollars -- consistent with international agreements and availability of the currencies -- must be an objective of every agency with transactions in the respective countries.

4. Excess currencies. Currencies of the following countries are excess to the Government's normal requirements for fiscal years 1974 and 1975 (unless otherwise indicated).

Burma	India	Tunisia
Egypt	Pakistan	Yugoslavia*
Guinea	Poland**	

\*Through December 31, 1973, only

\*\*Limited, see 6b below.

5. Near excess currencies. Supplies of currencies available for U.S. programs in the following countries are above our immediate needs, but are not sufficient to be declared excess.

Israel	Sri Lanka
Morocco	Syria
Sudan	Yugoslavia*

\*After December 31, 1973

6. Restrictions on special foreign currency programs. During fiscal year 1974, special foreign currency program appropriations will be available for incurring obligations payable in excess currencies, except as indicated below.

a. Yugoslavia. The excess designation for Yugoslavia has been extended through December 31, 1973. However, new obligations under special foreign currency program appropriations will be incurred only in accordance with ceilings established by OMB. These ceilings have been developed by the Department of State in cooperation with the agencies involved.

b. Poland. Polish currency has been designated as excess for both 1974 and 1975. However, expenditures have been rising rapidly in recent years and the amount of our Polish currency holdings has declined steadily to the point that an orderly and expeditious phaseout of special foreign currency programs is necessary. Accordingly, the State Department, in cooperation with the agencies involved, will prepare a plan. After review of this plan by OMB in consultation with the Department of the Treasury, new obligations in 1974 under special foreign currency program appropriations will be incurred in accordance with ceilings established by OMB. Proposed obligations in agency 1975 budget submissions will conform to this plan.

7. Effective date. This Bulletin is effective immediately.

8. Inquiries. Inquiries and requests for assistance should be addressed to the Office of Management and Budget, Budget Review Division, telephone 395-3475 (code 103, ext. 3475).

ROY L. ASH  
DIRECTOR

74-2

No Action Required.

Standard Distribution on this memo

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for Information.



EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

BULLETIN NO. 74-2

August 10, 1973

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Monitoring Federal outlays during fiscal year 1974

1. Purpose. This Bulletin institutes a procedure for monitoring Federal outlays monthly in order to help control spending and to help improve the management of the Government's over-all cash and debt positions. Operating effectively within the statutory debt ceiling, in particular, requires close surveillance of Federal spending throughout fiscal year 1974.

2. Agency outlay plan. Each agency listed in Attachment A is required to submit a report on its "Monthly Outlay Plan" for fiscal year 1974. The plan will show the anticipated 1974 outlays (in millions of dollars) by month for each program and account listed in Attachment A (including the addendum to that Attachment), and for the agency as a whole. The plan should cover all appropriations and funds administered by the agency except deposit funds; the coverage should be identical to that used in the annual budget document.

The outlay estimates reported should represent the best current judgment as to the amount expected to be spent in fiscal year 1974. The judgment should be consistent with the President's 1974 budget as amended and subsequent actions of the Congress, including both completed actions and those now expected.

In this connection, the President's statement of July 26 is relevant. In his announcement on that date about the 1973 budget results the President stated:

"With the economy now operating at a high level, revenues in fiscal year 1974 should approximate, without any tax increases, the over-all level of expenditures I proposed last January--about \$269

billion. Balancing the budget therefore means that we must hold expenditures to that level in the coming year, despite the fact that higher prices, higher interest rates and new legislation will all be working to drive spending higher. I am confident that with the continuing cooperation of the Congress we can meet that goal and thus help protect the American people against the twin dangers of higher prices and higher taxes."

In developing 1974 outlay estimates, consideration should also be given to 1973 spending experience. Spending in 1973 for a sizeable number of Federal programs was significantly less than the estimates included in the January budget. Spending levels for 1974 should be estimated as accurately as possible, reflecting recent trends and expected events on a realistic basis.

A brief statement should be submitted with each agency outlay plan to explain the assumptions used in developing the outlay projections together with any unusual or special circumstances affecting the plan. In some instances, it will be desirable to discuss the assumptions and special circumstances with OMB staff prior to development of the plan.

Each agency outlay plan will be submitted to the Office of Management and Budget (in an original and 3 copies) by August 30, 1973, in the format of Exhibit 1. Upon agreement with OMB staff, existing reports may be used in lieu of the format in Exhibit 1 when the data reported are essentially comparable.

3. Action by the Office of Management and Budget. The Office of Management and Budget will review the agency outlay plans for consistency with the President's policies and objectives, the statutory debt limit, enacted appropriations or other legislation, and other factors. When conditions warrant doing so, the Office of Management and Budget will request that revisions be made in the monthly outlay plans.

In some cases, an obligation plan, as well as an outlay plan, will be required; and later reports or more detailed reports on agency outlay plans will be required on an "as needed" basis. Neither the obligation nor the later or more detailed outlay plans need be reported unless specifically requested. However, agencies should be prepared to reconcile significant differences between the monthly outlay or obligation plan and actual outlays or obligations.

3

When these additional reports are needed, the Office of Management and Budget will provide specific additional instructions for preparing them.

ROY L. ASH  
DIRECTOR

Attachments

to  
6.  
v.

5

10  
20

11

Attachment A  
Bulletin No. 74-2

AGENCY AND PROGRAM COVERAGE

Funds Appropriated to the President:

Disaster relief

Foreign economic assistance:

International financial institutions (Treasury)

Agency for International Development:

Security supporting assistance

Other

Overseas Private Investment Corporation

Inter-American Foundation

Department of Agriculture:\*

Food and Nutrition Service:

Child nutrition programs

Special milk program

Food stamp program

Foreign assistance and special export program

Forest Service

Commodity Credit Corporation (excluding sales of loans)

Sales of loans (net of repurchases) (-):

Commodity Credit Corporation

Farmers Home Administration:

Block sales

Over-the-counter sales

All other sales

All other

Total, Department of Agriculture

Department of Commerce

Department of Defense, Military (including military assistance)

Department of Defense, Civil:

Corps of Engineers

Department of Health, Education, and Welfare:

Health:

Health Services and Mental Health Administration

National Institutes of Health

Education Division

Income Security:

Social and Rehabilitation Service Grants to States  
for Public Assistance:

\* See also the addendum on p. 4.

Department of Health, Education, and Welfare (con't):

Medicaid  
 Public Assistance (cash payments)  
 Social and Individual Services  
 Social Security Administration:  
   Federal Old-Age and Survivors Insurance trust fund  
   Federal Disability Insurance trust fund  
   Federal Hospital Insurance trust fund  
   Federal Supplementary Medical Insurance trust fund  
   Payments to social security trust funds  
   Supplemental Security Income Program  
   Special Benefits for Disabled Coal Miners  
 All other  
 Deductions for offsetting receipts (-)  
 Total, Department of Health, Education, and Welfare

Department of Housing and Urban Development:

Sales of Loans (-)  
 All other  
 Total, Department of Housing and Urban Development

Department of the Interior:

Proprietary receipts (-):  
   Rent and royalties on Outer Continental Shelf lands  
   Other  
 All other  
 Total, Department of the Interior

Department of Justice:

Law Enforcement Assistance Administration  
 Buildings and Facilities, Bureau of Prisons  
 All other  
 Total, Department of Justice

Department of Labor:

Unemployment trust fund  
 Manpower Revenue Sharing  
 Federal Unemployment Benefits & Allowances  
 Emergency Employment Program  
 Special Benefits, Employment Standards Administration  
 All other  
 Total, Department of Labor

Department of State

Department of Transportation:

Highway trust fund

Federal Aviation Administration:

Airport and Airway trust fund

Other

All other

Total, Department of Transportation

Department of the Treasury:\*\*

Interest on the Public Debt

General Revenue Sharing (trust fund)

All other

Deductions for offsetting receipts (-)

Intragovernmental transactions (-)

Total, Department of the Treasury

Atomic Energy CommissionEnvironmental Protection AgencyGeneral Services Administration:

Real property activities

Personal property activities

All other

Proprietary receipts (-):

Stockpile sales

Other

Total, General Services Administration

National Aeronautics and Space AdministrationVeterans Administration:

Compensation, Pensions, and Benefit programs

Medical Care

Benefits, refunds and dividends (Insurance)

All other

Sales of loans (-)

Deductions for offsetting receipts (-)

Total, Veterans Administration

Civil Service Commission:

Trust funds:

a Civil Service retirement and disability fund

Other trust funds

All other

Intragovernmental transactions (-)

Total, Civil Service Commission

\*\* Treasury also reports the outlays for international financial institutions.

Federal Deposit Insurance Corporation

Federal Home Loan Bank Board

Postal Service\* (Payment to Postal Service Fund)

Railroad Retirement Board

Small Business Administration:

Sales of loans (-)

All other

Total, Small Business Administration

ADDENDUM:

The following "off-budget" activities are to be reported:

Export-Import Bank

Postal Service (Public enterprise funds)

Rural Electrification Administration (lending activities)

\* See also the addendum.

MONTHLY OUTLAY PLAN  
Fiscal Year 1974. In millions of dollars

Department of Government  
[Agency]

	Benefit Payments	Insurance	Construction	All Other	Sales of Loans (Deduct)	Agency Total
July (actual).....	[Note: The above headings are illustrative only. Use the categories shown in Attachment A when more than the agency total is required.]					
August.....						
September.....						
1st Quarter.....						
October.....						
November.....						
December.....						
2nd Quarter.....						
January.....						
February.....						
March.....						
3rd Quarter.....						
April.....						
May.....						
June.....						
4th Quarter.....						
Total.....						

Exhibit 1  
Bulletin No. 74-2